

Maine Revised Statutes
Title 36: TAXATION
Chapter 823: INCOME TAX RETURNS

§5222. RETURNS BY FIDUCIARIES

1. Decedents. An income tax return for any deceased individual shall be made and filed by his executor, administrator, or other person charged with the care of his property. A final return of a decedent shall be due when it would have been due if the decedent had not died.

[1969, c. 154, §F (NEW) .]

2. Individuals under a disability. An income tax return for an individual who is unable to make a return by reason of minority or other disability shall be made and filed by his duly authorized agent, his committee, guardian, conservator, fiduciary or other person charged with the care of his person or property other than a receiver in possession of only a part of the individual's property.

[1969, c. 154, §F (NEW) .]

3. Estates and trusts. The income tax return of an estate or trust shall be made and filed by the fiduciary thereof.

[1969, c. 154, §F (NEW) .]

4. Joint fiduciaries. If 2 or more fiduciaries are acting jointly, the return may be made by any one of them.

[1979, c. 541, Pt. A, §238 (AMD) .]

5. Corporations and taxable entities. The income tax return of a taxable corporation or the franchise tax return of a financial institution must be made and filed by an officer of the corporation or financial institution.

[1997, c. 404, §8 (AMD); 1997, c. 404, §10 (AFF) .]

6. Cross reference.

[2011, c. 655, Pt. QQ, §8 (AFF); 2011, c. 655, Pt. QQ, §5 (RP) .]

SECTION HISTORY

P&SL 1969, c. 154, §F1 (NEW). 1979, c. 541, §A238 (AMD). 1985, c. 535, §21 (AMD). 1997, c. 404, §8 (AMD). 1997, c. 404, §10 (AFF). 2011, c. 655, Pt. QQ, §5 (AMD). 2011, c. 655, Pt. QQ, §8 (AFF).

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